

## **DISCRETELY PRESENTED COMPONENT UNIT – SCHOOL BOARD**

**School Operating Fund** – to account for revenues and expenditures related to the operation of the County's public school system.

**School Food Services Fund** – to account for revenues and expenditures related to the operation of the County's public school food service system.

**School Construction Fund** – to account for revenue and disbursement of funds for construction of school facilities.

**Pension Trust Fund** – to account for activity related to the School's optional pension plan.